

BUDGET SUMMARY

Exhibit 1

	04-05 Actual	Amended 05-06 Budget	Requested 06-07 Budget	Recommended 06-07 Budget	Adopted 06-07 Budget	Increase/ (Decrease)*
General Fund						
Revenues						
Taxes						
Property Taxes						
Current Year	\$ 23,797,687	\$ 29,283,713	\$ 29,699,363	\$ 29,890,938	\$ 29,890,938	\$ 607,225
Prior Years	1,175,973	1,222,600	1,159,800	1,162,800	1,162,800	(59,800)
Rental Vehicle Tax	46,467	40,000	40,000	40,000	40,000	0
Privilege License Taxes	5,000	3,500	4,000	4,000	4,000	500
Local Option Sales Tax	7,639,604	7,857,169	8,597,430	8,597,430	8,597,430	740,261
Special School Sales Tax	1,298,637	1,476,696	1,739,430	1,739,430	1,739,430	262,734
Cable TV Franchise Tax	194,335	152,000	157,000	157,000	157,000	5,000
Beer & Wine Tax	52,286	50,000	53,000	53,000	53,000	3,000
Total	34,209,989	40,085,678	41,450,023	41,644,598	41,644,598	1,558,920
General Revenues						
Investment Earnings	244,361	300,000	450,000	450,000	450,000	150,000
Departmental Revenues/Fees						0
Tax	118,368	106,700	112,500	97,500	97,500	(9,200)
Elections	7,735	20,962	400	400	400	(20,562)
Register of Deeds	553,510	542,000	572,000	572,000	572,000	30,000
Sheriff/Jail	435,541	464,199	394,314	394,314	394,314	(69,885)
Emergency Management	182,290	350,354	161,197	161,197	161,197	(189,157)
Library	133,193	134,515	133,224	135,724	135,724	1,209
Recreation	228,911	310,248	268,518	268,518	268,518	(41,730)
ABC Revenues	92,649	94,000	92,000	92,000	92,000	(2,000)
Other	2,484,205	940,639	1,058,801	1,329,797	1,329,797	389,158
Total	4,480,763	3,263,617	3,242,954	3,501,450	3,501,450	237,833
Human Services						
Veterans	2,000	2,000	2,000	2,000	2,000	0
Health Department	1,446,381	1,482,290	1,320,921	1,320,921	1,320,921	(161,369)
Social Services	5,574,871	6,221,317	6,026,886	6,005,963	6,005,963	(215,354)
Senior Services	858,684	1,089,576	1,086,193	1,086,193	1,086,193	(3,383)
Youth & Adult Services	465,167	525,025	371,446	371,446	371,446	(153,579)
Total	8,347,103	9,320,208	8,807,446	8,786,523	8,786,523	(533,685)
Designated Fund Balance	-	3,453,077	-	2,433,953	2,320,284	(1,019,124)
Total Revenues	47,037,855	56,122,580	53,500,423	56,366,524	56,252,855	243,944

*Represents change from 2005-2006 Budget to 2006-2007 Adopted

BUDGET SUMMARY

Exhibit 1

	04-05 Actual	Amended 05-06 Budget	Requested 06-07 Budget	Recommended 06-07 Budget	Adopted 06-07 Budget	Increase/ (Decrease)*
Expenditures						
General Government						
Governing Body	143,164	185,606	177,253	156,953	156,953	(28,653)
Administration	212,642	286,396	493,558	479,883	479,883	193,487
Human Resources/Veterans	349,997	419,855	581,495	467,588	467,588	47,733
Finance	352,361	384,173	407,043	407,132	407,132	22,959
Internal Services	3,143	-	67,915	67,915	67,915	67,915
Tax Administration	1,066,046	957,505	1,172,018	1,072,298	1,072,298	114,793
Tax Revaluation	71,325	345,161	422,246	216,999	216,999	(128,162)
Strategic Services	-	321,954	365,289	352,614	352,614	30,660
Legal	109,714	128,429	-	-	-	(128,429)
Court Facilities	2,193	8,952	8,952	8,952	8,952	0
Elections	233,808	235,975	218,873	213,911	213,911	(22,064)
Register of Deeds	370,982	498,922	378,121	372,721	372,721	(126,201)
IT	552,292	864,596	800,204	673,704	677,404	(190,892)
E911 Coordinator	25,521	-	-	-	-	0
General Services	2,016,432	2,675,698	2,786,258	2,572,145	2,539,605	(103,553)
Total	5,509,620	7,313,222	7,879,225	7,062,815	7,033,975	(250,407)
Public Safety						
Sheriff	2,830,707	3,090,319	3,527,374	3,214,954	3,214,954	124,635
Jail	1,634,495	1,786,827	1,471,645	1,452,145	1,452,145	(334,682)
E-911 Communications	117,266	125,422	137,964	137,964	133,996	12,542
Fire Department Contributions	7,783	12,000	-	-	-	(12,000)
State Fire Control Contribution	62,033	76,427	79,928	79,928	79,928	3,501
Inspections	33,850	43,000	47,300	47,300	-	4,300
Medical Examiner	29,651	30,000	32,000	32,000	32,000	2,000
Juvenile Detention	45,840	40,000	40,000	40,000	40,000	0
Juvenile Probation	13,750	14,725	13,905	13,905	13,905	(820)
EMS	500,000	500,000	525,000	525,000	525,000	25,000
Emergency Services	348,879	681,374	418,043	345,898	345,898	(335,476)
Fire Marshal	39,789	68,052	210,583	189,040	189,040	120,988
Total	5,664,043	6,468,146	6,503,742	6,078,134	6,026,866	(390,012)
Economic/Physical Development						
Planning	293,018	308,820	339,700	339,700	339,189	30,880
Economic Development	568,130	1,146,251	1,483,472	1,483,472	1,400,461	337,221
Extension	131,922	155,600	179,484	170,678	170,678	15,078
Conservation	88,240	107,885	110,453	105,403	105,403	(2,482)
Total	1,081,310	1,718,556	2,113,109	2,099,253	2,015,731	380,697
Human services						
Health Department - Admin	475,149	530,465	619,975	603,810	597,810	73,345
Maternal Health	255,253	275,016	325,426	323,976	323,976	48,960
Child Health	191,970	125,860	135,248	133,948	133,948	8,088
Primary Care	90,133	98,266	85,000	85,000	85,000	(13,266)
Promotion	93,617	136,185	155,936	136,322	136,322	137
WIC - CS	145,907	160,352	170,000	170,000	170,000	9,648
Jail Health	224,092	179,266	205,144	203,094	203,094	23,828
Family Planning	130,038	152,877	169,133	161,813	161,813	8,936
Animal Control	193,983	313,430	317,890	299,409	299,409	(14,021)

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	04-05 Actual	Amended 05-06 Budget	Requested 06-07 Budget	Recommended 06-07 Budget	Adopted 06-07 Budget	Increase/ (Decrease)*
Environmental Health	353,802	379,767	439,130	437,411	437,411	57,644
Aids Control	25,013	29,730	41,958	41,318	41,318	11,588
Bioterrorism	51,934	58,625	49,831	49,831	49,831	(8,794)
WIC - BF	8,957	11,158	15,000	15,000	15,000	3,842
Children Services Coordinator	83,374	102,442	136,967	135,130	135,130	32,688
Communicable Diseases	102,973	131,347	155,479	151,623	151,623	20,276
Breast/Cervical Cancer Control	19,390	29,577	18,779	17,476	17,476	(12,101)
Immunizations	51,594	55,319	62,440	61,766	61,766	6,447
HIV Case Management	845	9,994	10,194	10,194	10,194	200
Health-Dental	260,359	290,858	420,562	418,967	418,967	128,109
Health Check Coordination	33,918	36,579	39,484	39,484	39,484	2,905
WIC - GA	6,050	6,599	10,000	10,000	10,000	3,401
WIC - NE	47,026	56,976	52,842	52,842	52,842	(4,134)
Mental Health	240,000	252,000	252,000	252,000	252,000	0
Lee County Industries	5,000	5,000	5,000	5,000	5,000	0
Social Services - Admin	4,290,708	4,724,691	5,170,503	5,094,808	5,085,808	370,117
Social Services - Programs	5,307,177	6,523,121	6,208,198	6,208,198	6,208,198	(314,923)
Johnston-Lee Community Action	9,400	10,400	11,400	10,400	11,400	0
HAVEN	-	-	-	-	10,000	0
Senior Services - Transportation	469,925	607,962	671,042	671,042	671,042	63,080
Senior Services - General	696,186	806,412	779,719	769,479	769,479	(36,933)
Youth Services	138,799	139,986	150,018	146,688	146,688	6,702
Thanks	48,472	54,384	52,661	52,386	52,386	(1,998)
Hillcrest	254,468	309,286	313,630	308,940	308,940	(346)
Pretrial Release	-	83,031	65,692	65,692	65,692	(17,339)
Family Centered Casework	51,491	92,113	53,516	53,416	53,416	(38,697)
Total	14,357,003	16,779,074	17,369,797	17,196,463	17,192,463	417,389
Education						
School Current Expense	9,871,984	12,171,984	13,651,805	12,666,167	12,666,167	494,183
School Capital Outlay	743,000	743,000	887,842	770,417	770,417	27,417
CCCC Current Expense & Civic C	1,623,838	1,726,282	1,896,984	1,803,127	1,833,044	76,845
CCCC Capital Outlay	-	-	502,200	102,200	102,200	102,200
Total	12,238,822	14,641,266	16,938,831	15,341,911	15,371,828	700,645
Cultural and Recreational						
Libraries	649,785	696,091	766,695	756,046	753,046	59,955
Parks and Recreation	1,006,076	1,143,536	1,276,253	1,169,603	1,169,603	26,067
Temple Theater	9,000	9,000	15,000	9,000	9,000	0
Arts Council	2,500	2,500	3,500	2,500	2,500	0
Total	1,667,361	1,851,127	2,061,448	1,937,149	1,934,149	86,022
Debt Service						
Principal	3,345,000	3,320,000	3,100,000	3,100,000	3,100,000	(220,000)
Interest and Fees	2,458,016	2,036,225	2,048,425	2,048,425	2,048,425	12,200
Capital Lease Payments	574,175	568,374	568,374	568,374	568,374	0
Total	6,377,191	5,924,599	5,716,799	5,716,799	5,716,799	(207,800)
Reserves	1,702,609	1,426,590	185,000	934,000	961,044	(492,590)
Total Expenditures	48,597,959	56,122,580	58,767,951	56,366,524	56,252,855	243,944
Net Shortfall	\$ (1,560,104)	\$ -	\$ (5,267,528)	\$ -	\$ -	\$ -

*Represents change from 2005-2006 Budget to 2006-2007 Adopted

BUDGET SUMMARY

Exhibit 1

	<u>04-05 Actual</u>	<u>Amended 05-06 Budget</u>	<u>Requested 06-07 Budget</u>	<u>Recommended 06-07 Budget</u>	<u>Adopted 06-07 Budget</u>	<u>Increase/ (Decrease)*</u>
<u>Room Occupancy Tax Fund</u>						
Revenues	\$ 156,917	\$ 157,066	\$ 161,353	\$ 161,353	\$ 161,353	\$ 4,287
Expenses	146,550	157,066	161,353	161,353	161,353	4,287
Net Excess	<u>\$ 10,367</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Special Revenue Schools Fund</u>						
Revenues	\$ 1,839,121	\$ 1,904,979	\$ 2,250,971	\$ 2,471,572	\$ 2,471,572	\$ 566,593
Expenses	1,712,037	1,904,979	2,250,971	2,471,572	2,471,572	566,593
Net Excess	<u>\$ 127,084</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Emergency Telephone System Fund</u>						
Revenues	\$ 467,365	\$ 301,022	\$ 353,842	\$ 353,842	\$ 353,842	\$ 52,820
Expenses	262,777	301,022	353,842	353,842	353,842	52,820
Net Excess	<u>\$ 204,588</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>State School Bond Reserves</u>						
Revenues	\$ 24,160	\$ 15,000	\$ -	\$ -	\$ -	\$ (15,000)
Expenses	1,521,100	15,000	-	-	-	(15,000)
Net Excess	<u>\$ (1,496,940)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Airport Tax Reserve Fund</u>						
Revenues	\$ 129,286	\$ 86,976	\$ 159,298	\$ 159,298	\$ 159,298	\$ 72,322
Expenses	136,629	86,976	159,298	159,298	159,298	72,322
Net Excess	<u>\$ (7,343)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Water Debt Service Fund</u>						
Revenues	\$ -	\$ 131,450	\$ 127,700	\$ 127,700	\$ 127,700	\$ (3,750)
Expenses	-	131,450	127,700	127,700	127,700	(3,750)
Net Excess	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

BUDGET SUMMARY

Exhibit 1

	04-05 Actual	Amended 05-06 Budget	Requested 06-07 Budget	Recommended 06-07 Budget	Adopted 06-07 Budget	Increase/ (Decrease)*
<u>Solid Waste Fund</u>						
Revenues						
User Fees	\$ 1,069,301	\$ 1,136,145	\$ 1,116,187	\$ 1,116,187	\$ 1,116,187	\$ (19,958)
White Goods Disposal Fees	19,368	21,000	21,000	21,000	21,000	-
1% Surcharge on Tires	48,397	47,000	47,000	47,000	47,000	-
Other Revenues	63,955	20,000	15,500	15,500	15,500	(4,500)
Investment Earnings	20,881	9,395	12,500	12,500	12,500	3,105
Designated Reserves	-	-	62,917	62,917	62,917	62,917
Total Revenues	<u>\$ 1,221,901</u>	<u>\$ 1,233,540</u>	<u>\$ 1,275,104</u>	<u>\$ 1,275,104</u>	<u>\$ 1,275,104</u>	<u>\$ 41,564</u>
Expenses						
Waste Disposal Operations	\$ 321,275	\$ 293,106	\$ 335,293	\$ 335,293	\$ 335,293	\$ 42,187
Waste Collection Operations	955,694	940,434	939,811	939,811	939,811	(623)
Total Expenses	<u>\$ 1,276,969</u>	<u>\$ 1,233,540</u>	<u>\$ 1,275,104</u>	<u>\$ 1,275,104</u>	<u>\$ 1,275,104</u>	<u>\$ 41,564</u>
Net Excess	<u>\$ (55,067)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

*Represents change from 2005-2006 Budget to 2006-2007 Adopted

Schedule of Mandated Programs

Exhibit 2

<u>Department</u>	<u>Notes</u>	<u>Budgeted Expense</u>	<u>Budgeted Revenues</u>	<u>Net Expense to County</u>	<u>% of Budget Paid by County</u>
Governing Body	1	\$ 156,953	\$ -	\$ 156,953	100.00%
Finance	1	407,132	-	407,132	100.00%
Tax Administration	1	1,072,298	97,500	974,798	90.91%
Strategic Services	1	352,614	85,000	267,614	75.89%
Court Facilities	1	8,952	-	8,952	100.00%
Elections	1	213,911	400	213,511	99.81%
Register of Deeds	1	372,721	572,000	(199,279)	-53.47%
Buildings and Grounds	1	2,539,605	-	2,539,605	100.00%
Sheriff	1	3,214,954	237,697	2,977,257	92.61%
Jail	1	1,452,145	203,617	1,248,528	85.98%
Fire Marshal	1	189,040	145,540	43,500	23.01%
Emergency Services	1	345,898	161,197	184,701	53.40%
Health Dept - General Admin.	1	597,810	26,543	571,267	95.56%
Health - Maternal Health	1	323,976	126,170	197,806	61.06%
Health - Child Health	1	133,948	39,056	94,892	70.84%
Health - Promotion	1	136,322	49,284	87,038	63.85%
Health - WIC - CS	2	170,000	170,000	-	0.00%
Health - Jail Health	1	203,094	2,036	201,058	99.00%
Health - Family Planning	1	161,813	119,398	42,415	26.21%
Health - Animal Control	1	299,409	54,594	244,815	81.77%
Health - Environmental Health	1	437,411	88,432	348,979	79.78%
Health - Aids Control	1	41,318	500	40,818	98.79%
Health - Bioterrorism	1	49,831	49,831	-	0.00%
Health - WIC - BF	2	15,000	15,000	-	0.00%
Health - Children's Svcs. Coordinator	1	135,130	59,006	76,124	56.33%
Health - Communicable Disease	1	151,623	26,254	125,369	82.68%
Health - Breast/Cervical Cancer	1	17,476	13,000	4,476	25.61%
Health - Immunization Outreach	1	61,766	21,826	39,940	64.66%
Health - HIV Case Management	1	10,194	10,194	-	0.00%
Health - WIC - GA	2	10,000	10,000	-	0.00%
Health - WIC - NE	2	52,842	52,842	-	0.00%
Mental Health	1	252,000	14,000	238,000	94.44%
Social Services	1&2	11,294,006	6,005,963	5,288,043	46.82%
School Current Expense	1	12,666,167	-	12,666,167	100.00%
School Capital Outlay	1	770,417	-	770,417	100.00%
Debt Service	1	5,716,799	2,471,572	3,245,227	56.77%
		<u>\$ 44,034,575</u>	<u>\$ 10,928,452</u>	<u>\$ 33,106,123</u>	

Mandated Programs account for 78.3% of the total general fund budget.

NOTES

1 - DEPARTMENT OR PROGRAM MANDATED BUT THE FUNDING LEVEL IS DETERMINED BY THE COUNTY

2 - DEPARTMENT OR PROGRAM MANDATED AND FUNDING LEVEL SET BY FEDERAL OR STATE AUTHORITY

Schedule of Non-Mandated Programs

Exhibit 3

<u>Department</u>	<u>Budgeted Expense</u>	<u>Budgeted Revenues</u>	<u>Net Expense to County</u>	<u>% of Budget Paid by County</u>
Administration	\$ 479,883	\$ -	\$ 479,883	100.00%
Human Resources/Veterans	467,588	2,000	465,588	99.57%
Internal Services	67,915	-	67,915	100.00%
Tax Revaluation	216,999	-	216,999	100.00%
IT	677,404	36,767	640,637	94.57%
911 Communications	133,996	-	133,996	100.00%
State Fire Control Contribution	79,928	-	79,928	100.00%
Medical Examiner	32,000	-	32,000	100.00%
Juvenile Detention	40,000	-	40,000	100.00%
Juvenile Probation Rent	13,905	-	13,905	100.00%
EMS	525,000	-	525,000	100.00%
Planning	339,189	-	339,189	100.00%
Economic Development	1,400,461	-	1,400,461	100.00%
Cooperative Extension	170,678	4,494	166,184	97.37%
Conservation	105,403	-	105,403	100.00%
Health - Primary Care	85,000	85,000	-	0.00%
Health - Dental	418,967	262,471	156,496	37.35%
Health Check Coordination	39,484	39,484	-	0.00%
Lee County Industries	5,000	-	5,000	100.00%
Johnston-Lee Community Action	11,400	-	11,400	100.00%
HAVEN	10,000	-	10,000	100.00%
COLTS	671,042	672,543	(1,501)	-0.22%
Senior Services	769,479	413,650	355,829	46.24%
Youth Services	146,688	91,451	55,238	37.66%
Thanks	52,386	34,600	17,786	33.95%
Hillcrest	308,940	245,396	63,545	20.57%
Pretrial Release	65,692	-	65,692	100.00%
Family Centered Caseworker	53,416	-	53,416	100.00%
CCCC Current Expense & Civic Center	1,833,044	-	1,833,044	100.00%
CCCC Capital Outlay	102,200	-	102,200	100.00%
Library	753,046	135,724	617,322	81.98%
Parks and Recreation	1,169,603	268,518	901,085	77.04%
Arts Council	2,500	-	2,500	100.00%
Temple Theater	9,000	-	9,000	100.00%
Reserves	961,044	-	961,044	100.00%
	<u>\$ 12,218,280</u>	<u>\$ 2,292,097</u>	<u>\$ 9,926,183</u>	

Non-Mandated programs account for 21.7% of the total general fund budget.

Fund Balance Appropriated

Exhibit 4

<u>Department</u>	<u>Description</u>	<u>Requested</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Capital Outlay</u>				
Commissioners	Capital <\$5000 per item	\$ 1,000	\$ -	\$ -
Administration	Capital <\$5000 per item	1,000	1,000	1,000
Human Resources	Technology Equipment <\$5000 per item	1,100	-	-
Finance	GASB 34 Report Writer Software for Munis	12,750	12,750	12,750
Tax Administration	Capital <\$5000 per item	5,210	2,000	2,000
Strategic Services	Map grade GPS system	11,775	-	-
Clerk of Court	Capital <\$5000 per item	3,587	3,587	3,587
Elections	Technology Equipment <\$5000 per item	2,100	-	-
IT	Capital <\$5000 per item	88,232	76,364	76,364
IT	Messaging Server	8,000	8,000	8,000
IT	Domain Controller Server	8,000	-	-
IT	Small SUV	19,000	19,000	15,200
General Services	Capital <\$5000 per item	1,500	1,500	1,500
General Services	Toro Z597 Mower	12,000	-	-
General Services	2110 Torro Workman	11,000	11,000	11,000
General Services	Repeater for 2-way Radio System	18,500	18,500	18,500
General Services	MP2 Work Order Software	7,000	-	-
General Services	2006 Pickup Truck 3/4 Ton (2)	34,000	34,000	13,600
General Services	2006 Cargo Van E350 Econoline	18,000	18,000	14,400
General Services	2006 Utility Truck 3/4 Ton	22,500	22,500	18,000
General Services	2006 Dump Truck 1 ton	20,200	20,200	16,160
Sheriff	Capital <\$5000 per item	15,000	7,800	7,800
Sheriff	Patrol Cars (13)	314,665	242,050	242,050
Sheriff	Bullet Proof Vests (10)	5,750	5,750	5,750
Sheriff	JAG Grant	7,632	7,632	7,632
Sheriff	Mobile Data Terminals (2)	14,000	-	-
Emergency Services	Capital <\$5000 per item	5,250	5,250	5,250
Emergency Services	4WD SUV	27,500	-	-
Emergency Services	Trailer for Shelter Plan	5,500	5,500	5,500
Emergency Services	Generator Quick Connect for 2 Shelters	20,000	20,000	20,000
Emergency Services	Technology Equipment <\$5000 per item	1,750	-	-
Fire Marshal	Capital <\$5000 per item	7,800	3,500	3,500
Fire Marshal	4WD SUV	27,500	27,500	27,500
Fire Marshal	Technology Equipment <\$5000 per item	2,500	500	500
Extension	Capital <\$5000 per item	4,325	-	-
Soil Conservation	Capital <\$5000 per item	4,300	500	500
Health Department	2 passenger vehicles	30,000	30,000	24,000
Health - Animal Control	Capital <\$5000 per item	4,500	2,000	2,000
Health - Animal Control	Privacy Fence	5,500	-	-
Health - Environmental	Capital <\$5000 per item	2,000	2,000	2,000
Social Services	Capital <\$5000 per item	11,160	11,160	11,160
Social Services	3 passenger vehicles	45,000	45,000	36,000
Social Services	Technology Equipment <\$5000 per item	11,760	11,760	11,760
Hillcrest	Capital <\$5000 per item	675	675	675
CCCC	Land purchase	102,200	102,200	102,200
Library	Dynix Acquisitions Module	6,374	-	-
Library	Passenger Vehicle	15,000	15,000	12,000

Fund Balance Appropriated

Exhibit 4

<u>Department</u>	<u>Description</u>	<u>Requested</u>	<u>Recommended</u>	<u>Adopted</u>
<u>Capital Outlay - continued</u>				
Recreation	Capital <\$5000 per item	12,895	9,675	9,675
Recreation	Playground Equipment Armory	5,000	5,000	5,000
	Total capital outlay	1,020,990	808,853	754,513
<u>Building Improvements</u>				
General Services	Replace remainder of carpet at Main Library	28,000	28,000	28,000
General Services	Replace remainder of carpet at Courthouse	62,000	62,000	62,000
General Services	Replace coping on lower roofs at LCGC	19,600	19,600	19,600
General Services	Cover wood entrance at McSwain Center	6,000	6,000	6,000
General Services	Replace domestic water line at LCGC	20,000	-	-
General Services	Replace HVAC at Makepeace Building	6,000	-	-
General Services	Lights for LCGC parking lot	30,000	-	-
Hillcrest	Renovations	3,000	1,500	1,500
	Total building improvements	174,600	117,100	117,100
<u>Facility Development</u>				
Recreation	Replace Main Bridge at Buchanan Park	20,000	-	-
Recreation	Deep River Park Contribution	2,000	2,000	2,000
Recreation	San Lee Park Paving	6,000	6,000	6,000
Recreation	Replace decking on bridge at San Lee Park	14,600	-	-
	Total facility development	42,600	8,000	8,000
Grand Total		<u>\$ 1,238,190</u>	<u>\$ 933,953</u>	<u>\$ 879,613</u>
Capital, building improvements and facility development			\$ 933,953	\$ 879,613
Revenue and expenditure float			1,500,000	1,440,671
Total fund balance appropriated			<u>\$ 2,433,953</u>	<u>\$ 2,320,284</u>

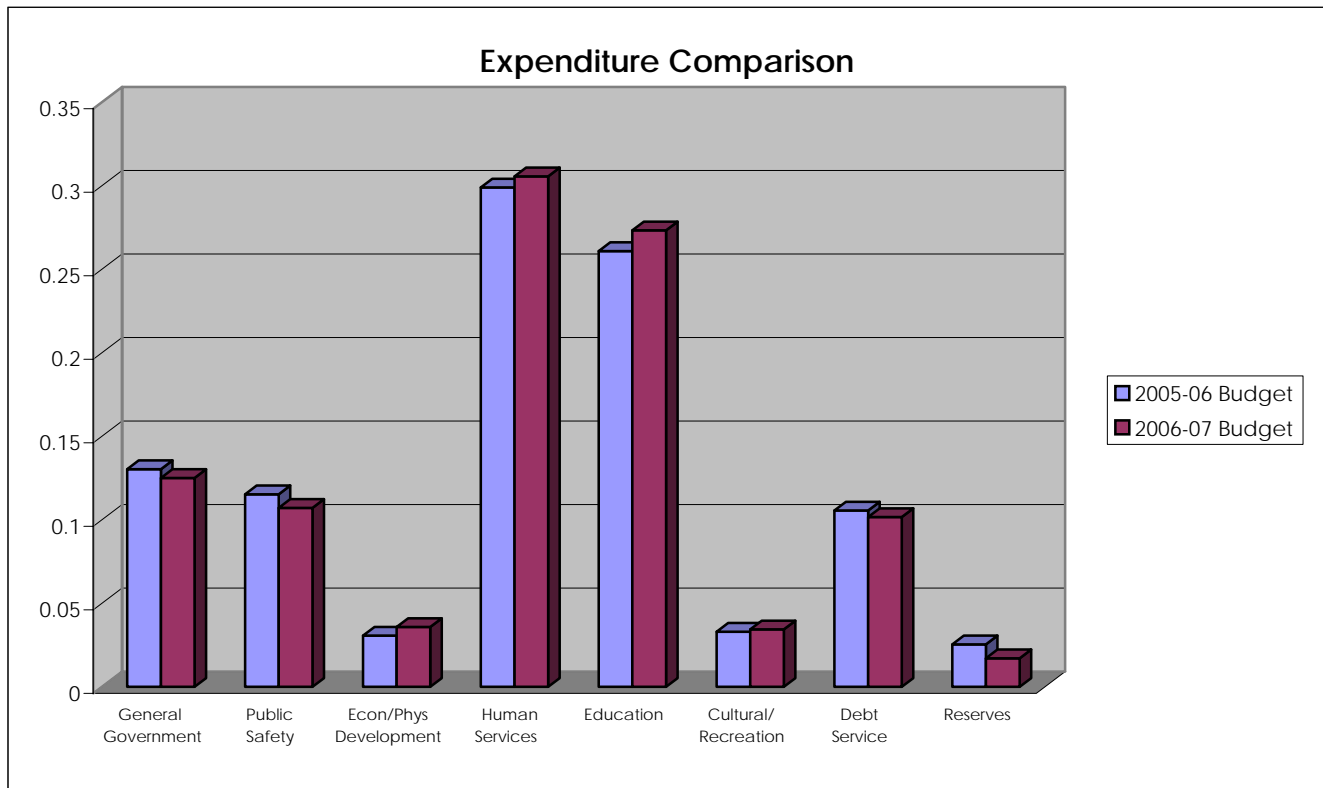
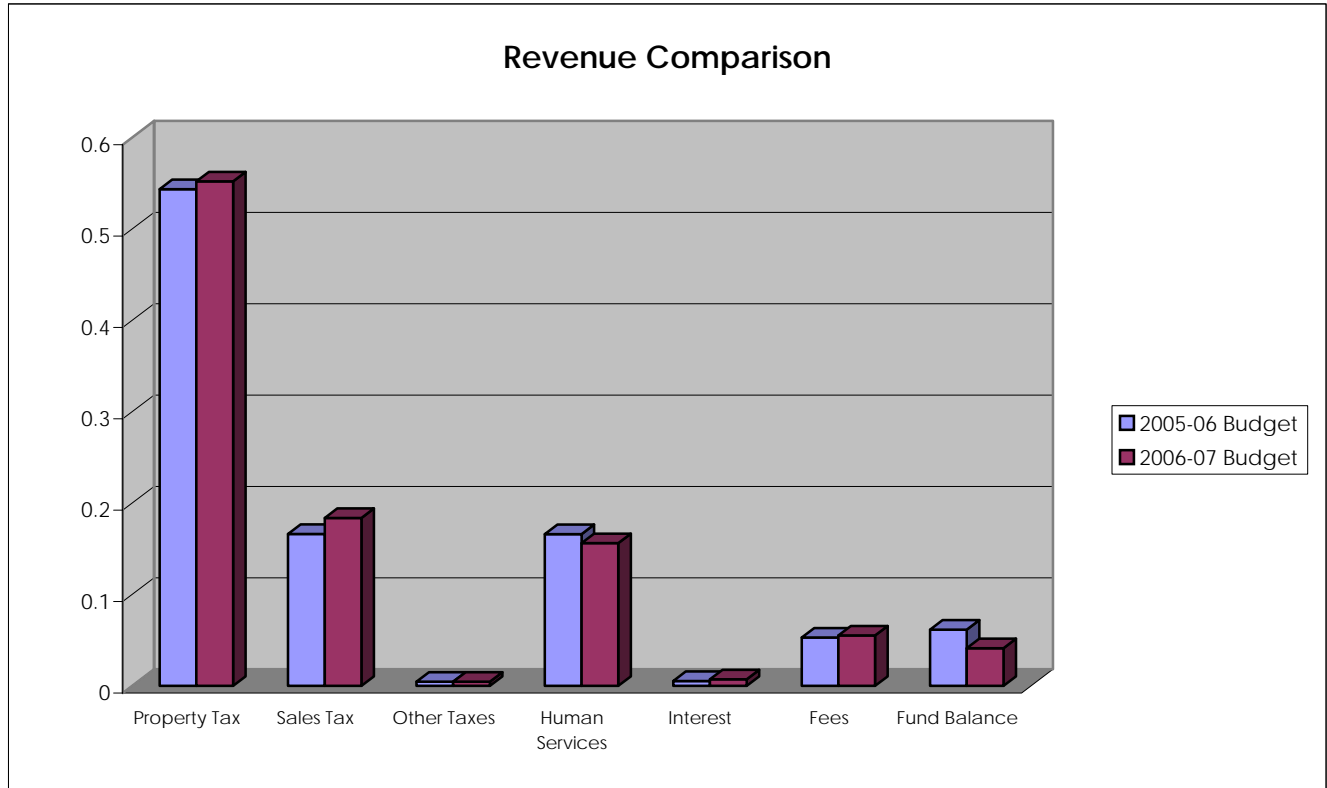
Capital Outlay

Exhibit 5

<u>Department</u>	<u>Description</u>	<u>Requested</u>	<u>Recommended</u>	<u>Adopted</u>
<u>General Fund</u>				
Finance	GASB 34 Report Writer Software for Munis	\$ 12,750	\$ 12,750	12,750
Strategic Services	Map grade GPS system	11,775	-	-
IT	Messaging Server	8,000	8,000	8,000
IT	Domain Controller Server	8,000	-	-
IT	Small SUV	19,000	19,000	15,200
IT	Recording Equipment	-	-	7,500
General Services	Toro Z597 Mower	12,000	-	-
General Services	2110 Torro Workman	11,000	11,000	11,000
General Services	Repeater for 2-way Radio System	18,500	18,500	18,500
General Services	MP2 Work Order Software	7,000	-	-
General Services	2006 Pickup Truck 3/4 Ton (2)	34,000	34,000	13,600
General Services	2006 Cargo Van E350 Econoline	18,000	18,000	14,400
General Services	2006 Utility Truck 3/4 Ton	22,500	22,500	18,000
General Services	2006 Dump Truck 1 ton	20,200	20,200	16,160
Sheriff	Patrol Cars (13)	314,665	242,050	242,050
Sheriff	Bullet Proof Vests (10)	5,750	5,750	5,750
Sheriff	JAG Grant	7,632	7,632	7,632
Sheriff	Mobile Data Terminals (2)	14,000	-	-
Emergency Services	4WD SUV	27,500	-	-
Emergency Services	Trailer for Shelter Plan	5,500	5,500	5,500
Emergency Services	Generator Quick Connect for 2 Shelters	20,000	20,000	20,000
Fire Marshal	4WD SUV	27,500	27,500	27,500
Health Department	2 passenger vehicles	30,000	30,000	24,000
Health - Animal Control	Privacy Fence	5,500	-	-
Health - Dental	Adult Operatories (2)	70,000	70,000	70,000
Social Services	3 passenger vehicles	45,000	45,000	36,000
COLTS	Lift-equipped vans (3)	98,058	98,058	98,058
CCCC	Land purchase	102,200	102,200	102,200
CCCC	Civic Center Roof	400,000	-	400,000
Library	Dynix Acquisitions Module	6,374	-	6,374
Library	Passenger Vehicle	15,000	15,000	12,000
Recreation	Playground Equipment Armory	5,000	5,000	5,000
General Fund Total		<u>\$ 1,402,404</u>	<u>\$ 837,640</u>	<u>\$ 1,197,174</u>
<u>Solid Waste Fund</u>				
Waste Collections	40 cu yd compactor receiver box	\$ 6,700	\$ 6,700	6,700
Solid Waste Fund Total		<u>\$ 6,700</u>	<u>\$ 6,700</u>	<u>\$ 6,700</u>

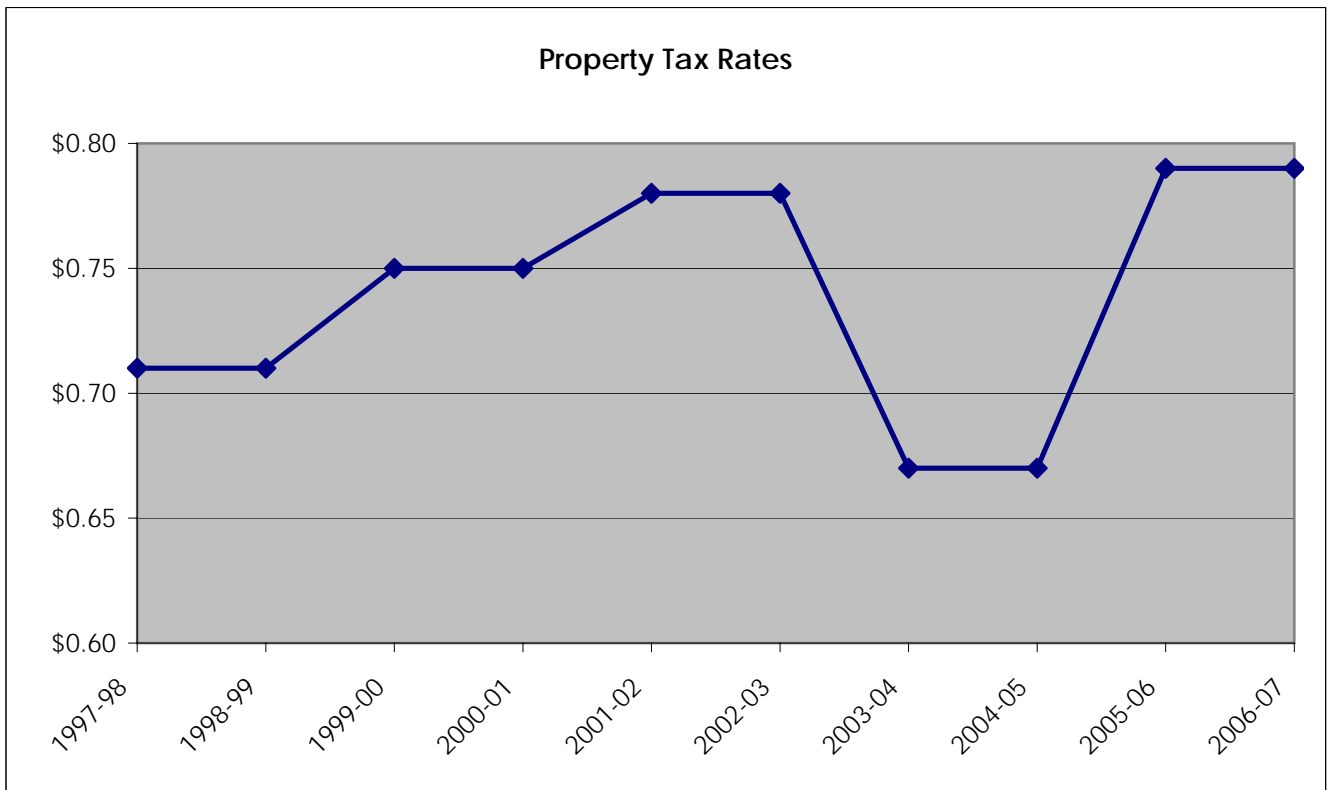
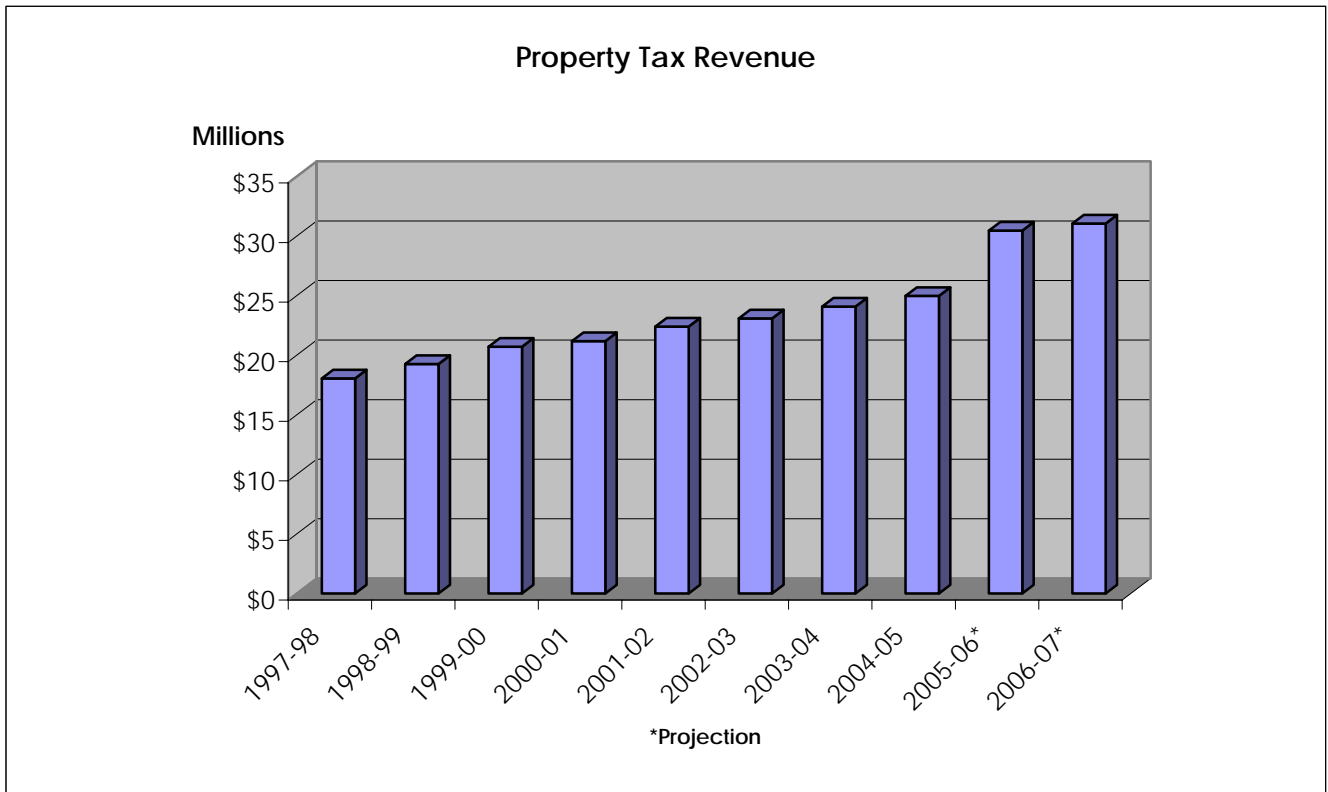
Graphical Presentation of Budget Highlights

Exhibit 6



Graphical Presentation of Budget Highlights

Exhibit 6



LEE COUNTY

NORTH CAROLINA

Committed Today for a Better Tomorrow

RESOLUTION

WHEREAS, the Lee County Board of Commissioners met February 7 & 8, 2005, at the UNC School of Government at Chapel Hill to contemplate future challenges and opportunities that the County will encounter; and,

WHEREAS, the Board of Commissioners is excited and optimistic that the future of Lee County will be one of great prosperity; and,

WHEREAS, Lee County Government has a distinct role in guiding the development and improvement of the community and its citizens; and,

WHEREAS, it is imperative that the Board of Commissioners communicate a clear vision for the expectations of County Government and its employees in providing services to the community.

NOW, THEREFORE BE IT RESOLVED, that the Lee County Board of Commissioners does hereby adopt the following vision statements for use in leading, directing, and prioritizing the work of Lee County Government:

MOTTO:

Committed Today for a Better Tomorrow

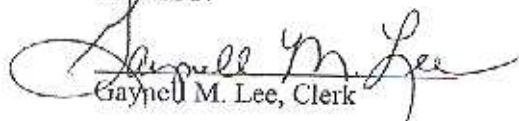
MISSION:

Through vision and leadership, setting the standard for professional local government.

CORE VALUES:

We value:
Our citizens
Community
Business and Industry
Competent, knowledgeable and courteous employees
Cost effective, high quality service
Responsive and cooperative departments

ATTEST:


Gaynell M. Lee, Clerk


Herbert A. Hincks, Chairman



FINANCIAL POLICIES RESOLUTION

WHEREAS, stability in fiscal affairs is a desirable objective but a difficult goal for counties to attain because of many factors some of which are the relationship of the various units of government, mandates, the changing economies and the limited authority of local government; and

WHEREAS, the Board of Commissioners is of the opinion that the statement of minimum standards of fiscal policy would help present and future boards and staff to adapt to the changes that occur and help them to attain a reasonable measure of fiscal stability;

NOW, THEREFORE BE IT RESOLVED, that the Lee County Board of Commissioners does hereby adopt the following financial policies:

Debt

- Debt service will not exceed 15% of general fund expenditures. In any year where the debt service is less than or equal to 14% of general fund expenditures at least 1% of the operating budget will be transferred to capital reserve. This contribution will only be made if available fund balance is at 15% or greater of general fund expenditures.
- Payout of aggregate principal outstanding shall be no less than 50% repaid within 10 years.
- The County will strive to maintain its net bonded debt at a level not to exceed two percent of the assessed valuation of taxable property within the County.

Fees and user charges

- As part of the budget process, the County shall annually review the fees and user charges. All changes to the schedule of fees and charges must be approved by the Board of Commissioners.
- The County should charge other fees when it is allowable, when a limited and specific group of beneficiaries can be identified, when it is feasible to charge beneficiaries for the services rendered, and when there is no reason to subsidize the service wholly or in part. To the extent possible, fee levels should be set to recover the full costs of the services provided, unless it is deemed necessary or desirable to subsidize the service.
- Factors to consider in deciding whether a subsidy is appropriate include the burden on property tax payers, the degree to which the service benefits a particular segment of the population, whether beneficiaries can pay the fee, and whether the service provides a broader benefit to the community.

Fund Balance

- The County will maintain as a floor an available fund balance equal to 14% of the General Fund budget at the end of each fiscal year; however, the County will strive to reach a target of 18%.
- General Fund balances in excess of target levels will be transferred to capital reserve funds to provide equity resources to fund the County's capital improvement plan.


Competitive Employment

- In order to recruit and retain the most qualified employees while ensuring fairness and non-discrimination, Lee County will commit to conducting a comprehensive compensation and classification study every five years. The study shall be based on the complexity and relative worth of each job as well as an extensive market comparability analysis which identifies competitive pay rates for jobs similar in content to those of the County in the labor market in which we compete for our labor supply.
- In an effort to maintain competitive rates of pay the County will strive to make annual cost of living adjustments for all employees based on the Consumer Price Index for Urban Wage Earners, Southern Region, Average of All Groups.

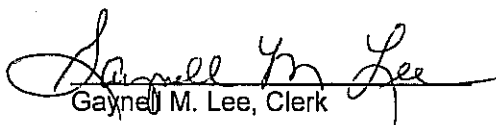
Tax rate

- In an effort to stabilize the County's tax rate, the Board of Commissioners will adopt a tax rate that considers the succeeding four years' anticipated expenditures and will strive not to change the rate until the next revaluation.
- The Board of Commissioners prefers to limit the growth of the annual operating budget to an amount which can be accommodated by growth in the tax base as well as other local state and federal revenues, without a tax rate increase, whenever possible.
- In an effort to stabilize the County's tax rate, the County will strive to develop and annually review projections of revenues, expenditures and fund balance for the next five years. Longer range projections should be developed as necessary.

Adopted this 3rd day of May, 2005.


Herbert A. Hincks, Chairman

ATTEST:


Gaynell M. Lee, Clerk